

Dachshund Rescue CIO

Registered Charity Number 1159602

Report of the Trustees and Accounts

Year ended 31 December 2022

Brown Butler
Chartered Accountants
Leeds

Dachshund Rescue CIO
Registered Number 1159602

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Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson L M Hall

Trustees G E Salisbury
 C Russell
 L M Hall
 C Hughson (Resigned 1 January 2023)
 K Saywell
 S Kray (appointed 12 September 2022)
 J Paxton (appointed 12 September 2022)

Principal Office Whin Hill
 Landing Lane
 Newport
 HU15 2QD

Charity Registration Number 1159602

Statutory Auditor Brown Butler
 Leigh House
 28-32 St Paul's Street
 Leeds
 LS1 2JT

Bankers Lloyds Bank
 Street Branch
 PO Box 1000
 BX1 1LT

Solicitors Gunner Cooke
 10-12 East Parade
 Leeds
 LS1 2BH

Trustees' Report

The trustees of the Dachshund Rescue CIO ("the Charity") present their annual report for the year ended 31 December 2022 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2022 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is the rehoming of unwanted dachshunds, education for new owners and providing support in times of need.

The Charity provides a range of activities in pursuance of its objectives of the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2022 was 495, and the total number of applications to adopt a Dachshund was 12,305.

Dachshund Rescue was expecting an increased number of dogs surrendered due to a lack of socialisation following the Covid pandemic, people returning to office-based work and irresponsible breeding.

We found that during 2022 the majority of dogs surrendered came with behavioural issues and or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster as we were unable to find suitable homes.

The most prevalent reasons for rehoming this past year were.

- Change in circumstance, thus dogs are left at home alone for long periods and leading to separation anxiety.
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families now working from home and deciding to purchase a dog with no prior research of the breed and its temperament. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were results of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication

To overcome the challenges above we work with a breed-specific trainer by funding consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done ideally before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator. We have also had 6 dogs placed in residential training to enable rehoming.

The pre-existing medical condition register increased by 47%.

The trustees continue to set aside a sum of money for training and preexisting medical conditions.

Trustees' Report

There were a limited number of people contacting the Charity requesting financial assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds referred for spinal surgery. These cases often need to be followed with physiotherapy and hydrotherapy. Again, the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the Charity.

In 2022 Dachshund Rescue was fortunate to receive a number of large legacies, which afforded Dachshund Rescue the opportunity to purchase a property with kennels.

The purpose of this property is to give Dachshund Rescue a head office and a facility to enable us to assess the dachshunds with more significant behavioural issues prior to rehoming. The facility will also enable the rehabilitation of sick and injured dogs.

Dachshund Rescue at the Elms Limited was incorporated in October 2022, which is a wholly owned subsidiary of Dachshund Rescue, it will trade and offer kennel boarding facilities to all breeds and the general public, and all profits will be donated back to the Charity.

Throughout the next 12 months there will be an investment in the property which will enable us to provide:-

- In-house training & assessment
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income stream for the Charity
- Fundraising base for events

Due to the pressure our volunteers face, we lost some significant people in 2022. In anticipation of the increasing number of dachshunds needing rehoming, we have worked to increase our number of volunteers. Recent campaigns have brought additional Fosterer homes, home check, and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 dachshunds, and thereby preventing cruelty and suffering. To this end the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds and in 2022 continued its sponsorships with Queen's Veterinary School Hospital University of Cambridge in relation to a 3-year Residency plus an MPHIL studentship investigating the physical, biomineral and biomechanical properties of intervertebral discs.

As a charity, we are constantly reviewing our website ensuring up to date information is available to the public. Social media has seen a substantial increase in followers. Dachshund Rescue makes use of various platforms in order to inform the public regarding dogs rehomed by the charity and their progress. Educational posts are also provided on a regular basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and co-ordinators meetings take place via Zoom which is the most cost-effective way of meeting.

In 2023 we aim to have one face to face meeting at The Elms for Trustees and Co-ordinators

There is an organisation structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by twelve voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

Anyone interested as joining as a Trustee is asked to submit a CV, which is reviewed by the board. The applicant is then nominated by an existing trustee, by completing a Trustee nomination form. Once approved by the board the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination references are obtained. Once appointed and the trustee declaration is returned the new trustee follows a standard induction process, sent a full copy of the accounts and the minutes of last meeting

The management of the organisation is carried out by the seven trustees in post. The Trustees ensure that the aims and objectives of the Charity are being carried out and plan future activities that will contribute to these.

Financial Review

	2022 £	2021 £
Overall income	1,662,424	171,724
Includes legacies of:	1,485,708	99,155
Expenditure	346,166	265,356
Net (loss)/gain on investments	(73,755)	20,448
Net movement in funds	1,242,503	(73,184)
Funds carried forward	2,020,614	778,111

Dachshund Rescue has been the recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills. Our principal source of funding however comes from adoption fees and donations.

In October a property was purchased. This property will provide a steady income back to the Charity from its subsidiary.

Dachshund Rescue does not have any restricted funds.

The majority of our expenses are veterinary fees, rehabilitation, training and boarding fees, however following the purchase of The Elms we envisage the costs associated with boarding and rehab will reduce over the next 24 months.

Trustees' Report

We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

Dachshund Rescue currently has no investments due to stock market volatility. We will look at investing in 2023.

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

The Charity is committed to continuing its sponsorship of a residency and master research at Cambridge University in 2023. The amount of funding committed to in relation to these projects is £80,472 which will be due for payment in October 2023.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The free reserves balance as at 31 December 2022 was £1,124,997.

Plans for the Future

In 2023 we intend to revisit the Constitution.

We will continue to provide help, support and assistance to any dachshund in need.

Due to the increase in the number of dogs we are helping, we have realised the pressure this places on our volunteers and acknowledge the need to invest in technology to help with workflow. In 2023 we will begin working on the development and implementation of a new CRM system.

We also acknowledge our current website and branding are dated. We aim to rebrand and implement a new website in 2023.

A new marketing strategy will be implemented in 2023 with the two main focuses being recruiting volunteers and fundraising efforts.

Disclosure of information to the auditors

So far as the trustees are aware, there is no information relevant to the audit of which the Charity's auditors are unaware. The trustees have taken the necessary steps to ensure that they themselves are aware of all relevant audit information and made sure that the Charity's auditors are also aware of that information.

The annual report was approved by the trustees of the Charity on 15/08/2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 / 08 / 2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair

Annual Report and Accounts
Independent Auditor's Report to the Members of Dachshund Rescue CIO

Opinion

We have audited the accounts of Dachshund Rescue CIO (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and its application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

For the year ended 31 December 2021, the trustees of the Charity took advantage of audit exemption conferred by S144 of the Charities Act 2011. Therefore the prior period accounts were not subject to audit. The comparative figures are unaudited.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Capability of the audit in detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our sector experience and through discussions with the trustees, we identified regulations that could reasonably be expected to have a material effect on the accounts as well as those arising from the Trustees' own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the Charity's regulatory and legal correspondence and discussed with the trustees any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of the Trustees' override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by trustees in the preparation of the accounts. We also discussed related party relationships and transactions.

There are inherent limitations in the audit procedures described above and the further removed that compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of instances of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Brown Butler
Chartered Accountants and Statutory Auditors
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

15 AUGUST 2023

Statement of Financial Activities
Year ended 31 December 2022

		2022 Unrestricted funds £	(Unaudited) 2021 Unrestricted funds £
	Note		
Income:			
Donations and legacies	2	1,521,548	119,653
Charitable activities	3	132,654	48,253
Investment income	4	8,222	3,818
Total income		<u>1,662,424</u>	<u>171,724</u>
Expenditure:			
Raising funds		(1,706)	(2,246)
Charitable activities		(304,577)	(252,210)
Administration and governance costs		(39,883)	(10,900)
Total expenditure	5	<u>(346,166)</u>	<u>(265,356)</u>
Net income/(expenditure)		1,316,258	(93,632)
Other recognised gains and losses			
Net (loss)/gain on investments		(73,755)	20,448
Net movement in funds		<u>1,242,503</u>	<u>(73,184)</u>
Total funds brought forward		<u>778,111</u>	<u>851,295</u>
Total funds carried forward		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Balance Sheet
As at 31 December 2022

	Note	2022 £	(Unaudited) 2021 £
Fixed assets			
Tangible fixed assets	9	895,614	-
Investments	10	3	627,615
		<u>895,617</u>	<u>627,615</u>
Current assets			
Debtors	11	253,365	10,640
Cash at bank and in hand		899,208	143,883
		<u>1,152,573</u>	<u>154,523</u>
Creditors: Amounts falling due within one year	12	(27,576)	(4,027)
Net current assets		<u>1,124,997</u>	<u>150,496</u>
Net assets		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>
Funds of the Charity:			
Unrestricted funds	13	<u>2,020,614</u>	<u>778,111</u>
Total funds		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>

The accounts were approved by the trustees, and authorised for issue on 15/08/2023 and signed on their behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair

The notes on pages 13 to 19 form part of these accounts

Cash Flow Statement
Year ended 31 December 2022

	2022 £	(Unaudited) 2021 £
Cash flows from operating activities		
Net income/(expenditure)	1,316,258	(93,632)
Adjustments for:		
Depreciation of tangible assets	2,700	-
Dividends received	(8,222)	(3,818)
(Increase)/decrease in trade and other debtors	(242,725)	44,416
Increase/(decrease) in trade and other creditors	23,549	(569)
Net cash used in operating activities	1,091,560	(53,603)
Cash flows from investing activities		
Purchase of investments	(34,274)	(607,167)
Proceeds from sale of investments	588,134	-
Dividends received	8,222	3,818
Purchase of tangible assets	(898,314)	-
Purchase of subsidiary undertaking	(3)	-
Net cash used in investing activities	(336,235)	(603,349)
Net increase/(decrease) in cash and cash equivalents	755,325	(656,952)
Cash and cash equivalents at the beginning of year	143,883	800,835
Cash and cash equivalents at the end of year	899,208	143,883

The notes on pages 13 to 19 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity subscribed to the entire share capital of Dachshund Rescue At The Elms Limited on 13 September 2022. The results of the Charity's subsidiary undertaking for the period since acquisition are immaterial and the trustees have therefore decided not to prepare group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years

(g) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are credited or charged to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiary undertakings are measured at cost less any provision for diminution in value.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations from individuals	31,304	13,090
Legacies	1,485,708	99,155
Gift aid	4,536	7,408
	<u>1,521,548</u>	<u>119,653</u>

3 Income from charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Adoption fees	128,182	44,475
Trading income;		
Insurance commissions received	4,472	2,362
Local fundraising and street collection income	-	1,416
	<u>132,654</u>	<u>48,253</u>

4 Investment income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Dividends received	<u>8,222</u>	<u>3,818</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2022 £	Total 2021 £
Raising funds				
Investment management costs	1,706	-	1,706	2,246
	<u>1,706</u>	<u>-</u>	<u>1,706</u>	<u>2,246</u>
Charitable activities				
Educational sponsorship and fees	79,972	-	79,972	99,250
Veterinary costs	149,334	3,487	152,821	130,873
Training and rehabilitation	17,397	3,487	20,884	11,242
Boarding, rehoming and fostering costs	29,979	20,921	50,900	10,845
	<u>276,682</u>	<u>27,895</u>	<u>304,577</u>	<u>252,210</u>
Administration and governance costs	4,602	35,281	39,883	10,900
	<u>282,990</u>	<u>63,176</u>	<u>346,166</u>	<u>265,356</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	1,105	1,105
Travel and subsistence	-	19,544	19,544
Telephone	-	7,246	7,246
Legal fees	15,980	-	15,980
Auditor's remuneration			
– audit of the financial statements	6,500	-	6,500
– accountancy services	4,725	-	4,725
Computer expenses	1,453	-	1,453
Repairs and maintenance	3,436	-	3,436
Light and heat	485	-	485
Bank charges	2	-	2
Depreciation	2,700	-	2,700
	<u>35,281</u>	<u>27,895</u>	<u>63,176</u>

Governance costs amount to £28,658 (2021: £9,435).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £5,700 during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £6,485 during the year since becoming a trustee in relation to the provision of dog training services.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2021: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £6,513.

There were no related party transactions during the year or previous year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
Additions	887,914	10,400	898,314
At 31 December 2022	<u>887,914</u>	<u>10,400</u>	<u>898,314</u>
Depreciation			
Charge for the year	2,440	260	2,700
At 31 December 2022	<u>2,440</u>	<u>260</u>	<u>2,700</u>
Net book value			
At 31 December 2022	<u>885,474</u>	<u>10,140</u>	<u>895,614</u>

10 Fixed asset investments

Subsidiary undertakings

	£
Cost	
Additions	3
At 31 December 2022	<u>3</u>
Carrying amount	
At 31 December 2022	<u><u>3</u></u>

Details of undertaking

Subsidiary undertaking	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals

The registered office address of Dachshund Rescue At The Elms Limited is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

Listed investments

	£
Valuation	
At 1 January 2022	627,615
Additions	34,274
Revaluation	(73,755)
Disposals	(588,134)
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>627,615</u></u>

11 Debtors

	2022 £	2021 £
Other debtors	12,608	3,250
Prepayments and accrued income	240,757	7,390
	<u>253,365</u>	<u>10,640</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,112	1,627
Amounts owed by subsidiary undertaking	1,464	-
Accruals	9,000	2,400
	<u>27,576</u>	<u>4,027</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 13.

All assets held by the Charity at 31 December 2022 relate to unrestricted funds.

Dachshund Rescue CIO

Registered Charity Number 1159602

Report of the Trustees and Accounts

Year ended 31 December 2022

Brown Butler
Chartered Accountants
Leeds

Dachshund Rescue CIO
Registered Number 1159602

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Dachshund Rescue CIO
Registered Number 1159602

Reference and Administrative Details

Chairperson L M Hall

Trustees G E Salisbury
 C Russell
 L M Hall
 C Hughson (Resigned 1 January 2023)
 K Saywell
 S Kray (appointed 12 September 2022)
 J Paxton (appointed 12 September 2022)

Principal Office Whin Hill
 Landing Lane
 Newport
 HU15 2QD

Charity Registration Number 1159602

Statutory Auditor Brown Butler
 Leigh House
 28-32 St Paul's Street
 Leeds
 LS1 2JT

Bankers Lloyds Bank
 Street Branch
 PO Box 1000
 BX1 1LT

Solicitors Gunner Cooke
 10-12 East Parade
 Leeds
 LS1 2BH

Trustees' Report

The trustees of the Dachshund Rescue CIO ("the Charity") present their annual report for the year ended 31 December 2022 under the Charities Act 2011 ("the Act"), together with the unaudited accounts for the year ended 31 December 2022 and confirm that the latter comply with the requirements of the Act, the trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The primary focus for Dachshund Rescue is the rehoming of unwanted dachshunds, education for new owners and providing support in times of need.

The Charity provides a range of activities in pursuance of its objectives of the relief of suffering and need of unwanted, homeless or distressed dogs of the Dachshund breed including but not limited to providing sanctuary for those with medical or behavioural issues, when and where appropriate; providing medical attention and treatment for rescued dogs and arranging responsible rehoming where appropriate. Also to provide temporary assistance for dogs whose owners are temporarily in need and to promote the advancement of education of the general public in matters relating to dachshunds and by this means preventing cruelty and suffering.

Achievements and performance

The total number of dogs rehomed through Dachshund Rescue in 2022 was 495, and the total number of applications to adopt a Dachshund was 12,305.

Dachshund Rescue was expecting an increased number of dogs surrendered due to a lack of socialisation following the Covid pandemic, people returning to office-based work and irresponsible breeding.

We found that during 2022 the majority of dogs surrendered came with behavioural issues and or pre-existing medical conditions, which proved challenging at times to find suitable homes. Some of these dogs are now in long-term foster as we were unable to find suitable homes.

The most prevalent reasons for rehoming this past year were.

- Change in circumstance, thus dogs are left at home alone for long periods and leading to separation anxiety.
- Poorly bred dogs with behavioural issues. The popularity of the dachshund has soared; we believe recent marketing campaigns featuring the breed have been a large contributor. Many families now working from home and deciding to purchase a dog with no prior research of the breed and its temperament. Puppy farmers trying to meet demand do not breed for temperament or good health.
- Dogs which were results of irresponsible breeding with poor genetics, and costs associated with treating these conditions and insufficient funds to pay for ongoing medication

To overcome the challenges above we work with a breed-specific trainer by funding consultations for people who cannot cope with the behaviour the dog is exhibiting. This is done ideally before surrender with the hope that issues can be ironed out and the dog is able to stay in the home. Alternatively, we will rehome a dog and have the trainer in place to give ongoing support, along with the area coordinator. We have also had 6 dogs placed in residential training to enable rehoming.

The pre-existing medical condition register increased by 47%.

The trustees continue to set aside a sum of money for training and preexisting medical conditions.

Trustees' Report

There were a limited number of people contacting the Charity requesting financial assistance for urgent veterinary costs, many having had cancelled insurance policies due to the financial restrictions.

We also helped several dachshunds referred for spinal surgery. These cases often need to be followed with physiotherapy and hydrotherapy. Again, the Trustees considered it necessary to set aside a sum of money to prevent the suffering of dachshunds, even if not surrendered to the Charity.

In 2022 Dachshund Rescue was fortunate to receive a number of large legacies, which afforded Dachshund Rescue the opportunity to purchase a property with kennels.

The purpose of this property is to give Dachshund Rescue a head office and a facility to enable us to assess the dachshunds with more significant behavioural issues prior to rehoming. The facility will also enable the rehabilitation of sick and injured dogs.

Dachshund Rescue at the Elms Limited was incorporated in October 2022, which is a wholly owned subsidiary of Dachshund Rescue, it will trade and offer kennel boarding facilities to all breeds and the general public, and all profits will be donated back to the Charity.

Throughout the next 12 months there will be an investment in the property which will enable us to provide:-

- In-house training & assessment
- Secure handovers
- Land and water-based physiotherapy services
- Head office
- Income stream for the Charity
- Fundraising base for events

Due to the pressure our volunteers face, we lost some significant people in 2022. In anticipation of the increasing number of dachshunds needing rehoming, we have worked to increase our number of volunteers. Recent campaigns have brought additional Fosterer homes, home check, and driving volunteers.

We will be constantly reviewing our procedures to ensure we meet our objectives.

Public benefit

Dachshund Rescue is always looking into ways of advancing the education of the general public regarding health and welfare, particularly intervertebral disc disease as this affects 1 in 3 dachshunds, and thereby preventing cruelty and suffering. To this end the Charity continues to work with external organisations and be involved in projects concerned with the welfare of dachshunds and in 2022 continued its sponsorships with Queen's Veterinary School Hospital University of Cambridge in relation to a 3-year Residency plus an MPHIL studentship investigating the physical, biomineral and biomechanical properties of intervertebral discs.

As a charity, we are constantly reviewing our website ensuring up to date information is available to the public. Social media has seen a substantial increase in followers. Dachshund Rescue makes use of various platforms in order to inform the public regarding dogs rehomed by the charity and their progress. Educational posts are also provided on a regular basis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution adopted December 2014.

Governance

Dachshund Rescue made the decision to become a registered charity in 2014 which was achieved in December of that year. Prior to this rescue operated as collaboration between the Dachshund Club and the Longhaired Dachshund Club. The Charity is currently run by a group of trustees who meet a minimum of four times per year.

Trustees and co-ordinators meetings take place via Zoom which is the most cost-effective way of meeting.

In 2023 we aim to have one face to face meeting at The Elms for Trustees and Co-ordinators

There is an organisation structure in place, which consists of the board of trustees & volunteers. The daily operation of the Charity is carried out by twelve voluntary co-coordinators based throughout the country assisted by fosterers and transportation volunteers.

Anyone interested as joining as a Trustee is asked to submit a CV, which is reviewed by the board. The applicant is then nominated by an existing trustee, by completing a Trustee nomination form. Once approved by the board the applicant has an informal interview with two trustees who will make recommendations to the board. Upon successful nomination references are obtained. Once appointed and the trustee declaration is returned the new trustee follows a standard induction process, sent a full copy of the accounts and the minutes of last meeting

The management of the organisation is carried out by the seven trustees in post. The Trustees ensure that the aims and objectives of the Charity are being carried out and plan future activities that will contribute to these.

Financial Review

	2022	2021
	£	£
Overall income	1,662,424	171,724
Includes legacies of:	1,485,708	99,155
Expenditure	346,166	265,356
Net (loss)/gain on investments	(73,755)	20,448
Net movement in funds	1,242,503	(73,184)
Funds carried forward	2,020,614	778,111

Dachshund Rescue has been the recipient of generous legacies and we continue to be thankful to people remembering Dachshund Rescue in their wills. Our principal source of funding however comes from adoption fees and donations.

In October a property was purchased. This property will provide a steady income back to the Charity from its subsidiary.

Dachshund Rescue does not have any restricted funds.

The majority of our expenses are veterinary fees, rehabilitation, training and boarding fees, however following the purchase of The Elms we envisage the costs associated with boarding and rehab will reduce over the next 24 months.

Trustees' Report

We also continue to support those adopting older dachshunds and dachshunds with pre-existing medical conditions so that prospective owners are not put off by the financial burden of taking on these dogs. We recognise that an adopter taking on a dog with a pre-existing medical condition will be unable to obtain adequate insurance and, to this end, Dachshund Rescue covers all pre-existing medical costs for the dogs that we rehome. This year has seen unprecedented demand for our services and expenditure has had to rise to meet this demand.

Dachshund Rescue currently has no investments due to stock market volatility. We will look at investing in 2023.

Dachshund Rescue remains as always committed to carrying out due diligence to ensure funds are appropriately placed and monitored on a regular basis.

The Charity is committed to continuing its sponsorship of a residency and master research at Cambridge University in 2023. The amount of funding committed to in relation to these projects is £80,472 which will be due for payment in October 2023.

Reserves Policy

The trustees review the level of reserves on an annual basis to ensure there is enough to cover the running costs of the Charity. The free reserves balance as at 31 December 2022 was £1,124,997.

Plans for the Future

In 2023 we intend to revisit the Constitution.

We will continue to provide help, support and assistance to any dachshund in need.

Due to the increase in the number of dogs we are helping, we have realised the pressure this places on our volunteers and acknowledge the need to invest in technology to help with workflow. In 2023 we will begin working on the development and implementation of a new CRM system.

We also acknowledge our current website and branding are dated. We aim to rebrand and implement a new website in 2023.

A new marketing strategy will be implemented in 2023 with the two main focuses being recruiting volunteers and fundraising efforts.

Disclosure of information to the auditors

So far as the trustees are aware, there is no information relevant to the audit of which the Charity's auditors are unaware. The trustees have taken the necessary steps to ensure that they themselves are aware of all relevant audit information and made sure that the Charity's auditors are also aware of that information.

The annual report was approved by the trustees of the Charity on 15/08/2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the accounts in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 / 08 / 2023 and signed on its behalf by:



L M Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair

Annual Report and Accounts
Independent Auditor's Report to the Members of Dachshund Rescue CIO

Opinion

We have audited the accounts of Dachshund Rescue CIO (the "Charity") for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022 and of its incoming resources and its application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

For the year ended 31 December 2021, the trustees of the Charity took advantage of audit exemption conferred by S144 of the Charities Act 2011. Therefore the prior period accounts were not subject to audit. The comparative figures are unaudited.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Continued on next page

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Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Capability of the audit in detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Using our sector experience and through discussions with the trustees, we identified regulations that could reasonably be expected to have a material effect on the accounts as well as those arising from the Trustees' own assessment of the risks that irregularities may occur either as a result of fraud or error.
- We examined the Charity's regulatory and legal correspondence and discussed with the trustees any known or suspected instances of fraud or non-compliance with laws and regulations.
- We communicated and discussed identified laws and regulations and potential fraud risks with all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- In addressing the risk of the Trustees' override of controls, we tested the appropriateness of journal entries. We also challenged assumptions and judgements made by trustees in the preparation of the accounts. We also discussed related party relationships and transactions.

There are inherent limitations in the audit procedures described above and the further removed that compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of instances of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

Use of our report

This report is made solely to the Charity's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Brown Butler
Chartered Accountants and Statutory Auditors
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

15 AUGUST 2023

Statement of Financial Activities
Year ended 31 December 2022

		2022 Unrestricted funds £	(Unaudited) 2021 Unrestricted funds £
	Note		
Income:			
Donations and legacies	2	1,521,548	119,653
Charitable activities	3	132,654	48,253
Investment income	4	8,222	3,818
Total income		<u>1,662,424</u>	<u>171,724</u>
Expenditure:			
Raising funds		(1,706)	(2,246)
Charitable activities		(304,577)	(252,210)
Administration and governance costs		(39,883)	(10,900)
Total expenditure	5	<u>(346,166)</u>	<u>(265,356)</u>
Net income/(expenditure)		1,316,258	(93,632)
Other recognised gains and losses			
Net (loss)/gain on investments		(73,755)	20,448
Net movement in funds		<u>1,242,503</u>	<u>(73,184)</u>
Total funds brought forward		<u>778,111</u>	<u>851,295</u>
Total funds carried forward		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 13 to 19 form part of these accounts

Dachshund Rescue CIO
Registered Number 1159602

Balance Sheet
As at 31 December 2022

	Note	2022 £	(Unaudited) 2021 £
Fixed assets			
Tangible fixed assets	9	895,614	-
Investments	10	3	627,615
		<u>895,617</u>	<u>627,615</u>
Current assets			
Debtors	11	253,365	10,640
Cash at bank and in hand		899,208	143,883
		<u>1,152,573</u>	<u>154,523</u>
Creditors: Amounts falling due within one year	12	(27,576)	(4,027)
Net current assets		<u>1,124,997</u>	<u>150,496</u>
Net assets		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>
Funds of the Charity:			
Unrestricted funds	13	<u>2,020,614</u>	<u>778,111</u>
Total funds		<u><u>2,020,614</u></u>	<u><u>778,111</u></u>

The accounts were approved by the trustees, and authorised for issue on 15/08/2023 and signed on their behalf by:



Lynne Hall
Signed on 15/08/23 @ 17:03

L M Hall
Chair

The notes on pages 13 to 19 form part of these accounts

Cash Flow Statement
Year ended 31 December 2022

	2022 £	(Unaudited) 2021 £
Cash flows from operating activities		
Net income/(expenditure)	1,316,258	(93,632)
Adjustments for:		
Depreciation of tangible assets	2,700	-
Dividends received	(8,222)	(3,818)
(Increase)/decrease in trade and other debtors	(242,725)	44,416
Increase/(decrease) in trade and other creditors	23,549	(569)
Net cash used in operating activities	1,091,560	(53,603)
Cash flows from investing activities		
Purchase of investments	(34,274)	(607,167)
Proceeds from sale of investments	588,134	-
Dividends received	8,222	3,818
Purchase of tangible assets	(898,314)	-
Purchase of subsidiary undertaking	(3)	-
Net cash used in investing activities	(336,235)	(603,349)
Net increase/(decrease) in cash and cash equivalents	755,325	(656,952)
Cash and cash equivalents at the beginning of year	143,883	800,835
Cash and cash equivalents at the end of year	899,208	143,883

The notes on pages 13 to 19 form part of these accounts

1 Accounting policies

(a) Basis of preparation

The accounts are prepared on a going concern basis under the historical cost convention modified, where appropriate, to include certain items at fair value and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP - FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The presentation currency is £ sterling.

The CIO constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The majority of the Charity's income is received from regular donors. Should there be significant reductions in this income, the Trustees would raise funds from other sources and in the unlikely event that they were insufficient, the Trustees consider they have the ability to reduce expenditure in line with the reduced income.

(b) Exemption from preparing group accounts

The Charity subscribed to the entire share capital of Dachshund Rescue At The Elms Limited on 13 September 2022. The results of the Charity's subsidiary undertaking for the period since acquisition are immaterial and the trustees have therefore decided not to prepare group accounts. Consequently the accounts present information about Dachshund Rescue CIO as an individual undertaking and not about its group.

(c) Unrestricted funds

Unrestricted funds comprise grants, donations and other incoming resources receivable or generated for the objects of the Charity without specified purpose and are available as general funds.

(d) Income

All income is included in the statement of financial activities when the Charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the statement of financial activities when receivable.
- Investment income is included when receivable.
- Income from charitable activity is accounted for when earned.
- Income from legacies is accounted for when probable of receipt and the amount can be reliably measured.

1 Accounting policies - continued

(e) Expenditure

Expenditure is recognised on an accrual basis as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activity expenditure includes both the direct costs and support costs relating to each activity. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
- Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

(f) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives. The annual rates and methods of depreciation are as follows:-

Asset class	Depreciation method and rate
Freehold property (Buildings only)	Straight line basis over 50 years

(g) Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are credited or charged to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Investments in subsidiary undertakings are measured at cost less any provision for diminution in value.

(h) Financial instruments

Short term debtors and creditors are not interest bearing and are stated at original invoiced amounts.

Cash at bank and in hand comprises cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(i) Volunteers and gifts in kind

The trustees are grateful for the contribution of volunteers in the Charity's educational activities, administration and fundraising activities. No financial adjustment is made in respect of this contribution.

2 Income from donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations from individuals	31,304	13,090
Legacies	1,485,708	99,155
Gift aid	4,536	7,408
	<u>1,521,548</u>	<u>119,653</u>

3 Income from charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Adoption fees	128,182	44,475
Trading income;		
Insurance commissions received	4,472	2,362
Local fundraising and street collection income	-	1,416
	<u>132,654</u>	<u>48,253</u>

4 Investment income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Dividends received	<u>8,222</u>	<u>3,818</u>

5 Expenditure

	Direct costs £	Support costs (note 6) £	Total 2022 £	Total 2021 £
Raising funds				
Investment management costs	1,706	-	1,706	2,246
	<u>1,706</u>	<u>-</u>	<u>1,706</u>	<u>2,246</u>
Charitable activities				
Educational sponsorship and fees	79,972	-	79,972	99,250
Veterinary costs	149,334	3,487	152,821	130,873
Training and rehabilitation	17,397	3,487	20,884	11,242
Boarding, rehoming and fostering costs	29,979	20,921	50,900	10,845
	<u>276,682</u>	<u>27,895</u>	<u>304,577</u>	<u>252,210</u>
Administration and governance costs	4,602	35,281	39,883	10,900
	<u>282,990</u>	<u>63,176</u>	<u>346,166</u>	<u>265,356</u>

6 Support costs

	Administration and governance costs £	Charitable activities £	Total £
Printing, postage and stationery	-	1,105	1,105
Travel and subsistence	-	19,544	19,544
Telephone	-	7,246	7,246
Legal fees	15,980	-	15,980
Auditor's remuneration			
– audit of the financial statements	6,500	-	6,500
– accountancy services	4,725	-	4,725
Computer expenses	1,453	-	1,453
Repairs and maintenance	3,436	-	3,436
Light and heat	485	-	485
Bank charges	2	-	2
Depreciation	2,700	-	2,700
	<u>35,281</u>	<u>27,895</u>	<u>63,176</u>

Governance costs amount to £28,658 (2021: £9,435).

7 Trustees remuneration and expenses

No trustees received any remuneration from the Charity during the year in relation to their roles as trustees.

C Russell received remuneration totalling £5,700 during the year in relation to the provision of bookkeeping services under a service agreement approved by the Board of Trustees in accordance with the Charity's governing document.

K Saywell received remuneration totalling £6,485 during the year since becoming a trustee in relation to the provision of dog training services.

The trustees have not received any reimbursement of expenses incurred in their roles as trustees during the year (2021: £nil). The trustees do receive reimbursement of expenses incurred in relation to their work in rescuing and the fostering of the dogs. The amount paid to trustees in the year totalled £6,513.

There were no related party transactions during the year or previous year.

8 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
Additions	887,914	10,400	898,314
At 31 December 2022	<u>887,914</u>	<u>10,400</u>	<u>898,314</u>
Depreciation			
Charge for the year	2,440	260	2,700
At 31 December 2022	<u>2,440</u>	<u>260</u>	<u>2,700</u>
Net book value			
At 31 December 2022	<u>885,474</u>	<u>10,140</u>	<u>895,614</u>

10 Fixed asset investments

Subsidiary undertakings

	£
Cost	
Additions	3
At 31 December 2022	<u>3</u>
Carrying amount	
At 31 December 2022	<u><u>3</u></u>

Details of undertaking

Subsidiary undertaking	Description of holding	Proportion of holding	Principal activity
Dachshund Rescue At The Elms Limited	Ordinary shares	100%	Boarding of animals

The registered office address of Dachshund Rescue At The Elms Limited is Whin Hill, Landing Lane, Newport, Brough, HU15 2QD.

Listed investments

	£
Valuation	
At 1 January 2022	627,615
Additions	34,274
Revaluation	(73,755)
Disposals	(588,134)
At 31 December 2022	<u>-</u>
Net book value	
At 31 December 2022	<u><u>-</u></u>
At 31 December 2021	<u><u>627,615</u></u>

11 Debtors

	2022 £	2021 £
Other debtors	12,608	3,250
Prepayments and accrued income	240,757	7,390
	<u>253,365</u>	<u>10,640</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,112	1,627
Amounts owed by subsidiary undertaking	1,464	-
Accruals	9,000	2,400
	<u>27,576</u>	<u>4,027</u>

13 Funds

Unrestricted funds

The movement on unrestricted funds is as shown in the Statement of Financial Activities.

The nature and use of funds are disclosed in the accounting policies on page 13.

All assets held by the Charity at 31 December 2022 relate to unrestricted funds.

Our ref: DC/BAT/D008/A
Date: 31 July 2023

The Trustees
Dachshund Rescue CIO
Whin Hill
Landing Lane
Newport
Brough
HU15 2QD



Dear Sirs

DACHSHUND RESCUE CIO
LETTER OF COMMENT TO THOSE CHARGED WITH GOVERNANCE

As part of the audit process we are required to advise you in writing of any significant deficiencies in your internal controls, if any, and communicate other matters of interest to you, as trustees, arising from our audit.

1. Accounting and internal control systems

During the course of our audit for the period no significant deficiencies in your accounting and internal controls systems were identified other than the matter noted below. We shall be pleased to receive your response in due course.

Accounting or control weakness identified	Potential implications and recommendations	Management response
Bank payments are able to be made with single authorisation.	<p>The ability for one person to make payments from the bank with little or no oversight from the other trustees could lead to a misappropriation of the charity's funds.</p> <p>Due to the size of the charity dual authorisation may not be practical but a review by an independent trustee of the bank statements periodically is recommended.</p>	

This matter came to light during the course of our normal audit tests on your accounting and internal control systems which are designed to assist us in forming our opinion on the financial statements. Our tests may not necessarily disclose all errors, irregularities or deficiencies and should not be relied upon to do so.

2. Qualitative aspects of the charity's accounting practices and financial reporting

During the audit we consider the charity's accounting policies to ascertain if they are appropriate for the charity and are in accordance with UK Generally Accepted Accounting Practice. We confirm that we have identified no concerns in relation to the accounting policies used.

We have no other comments to make concerning the qualitative aspects of the charity's accounting practices and financial reporting.



3. Material misstatements

We are required to bring to your attention details of all material misstatements, whether caused by fraud or error, and ensure these are corrected in the final financial statements. Appendix 1 to this letter summarises the journals that have been processed since the draft accounts were prepared.

4. Uncorrected misstatement

We are required to bring to your attention details of all uncorrected errors, other than those considered as clearly trivial, and obtain your explanations for not adjusting for these items within the financial statements. We confirm that there were no uncorrected errors, other than those considered as clearly trivial.

5. Significant difficulties encountered during the audit

We confirm that there were no significant difficulties encountered during the audit.

6. Significant matters discussed or subject to correspondence with management

Detailed discussions were held with the trustees regarding the appropriateness of the Charity's gift aid claim in relation to fees received for the adoption of dogs. As the fee became mandatory during the year it is our opinion that the income does not qualify for gift aid. It was agreed with the trustees that a creditor be recognised for the amount over claimed and the Charity would begin the process of repaying the gift aid claimed in error.

Discussions were also held in relation to revenue recognition and whether an accrued income provision was needed within the financial statements, specifically in relation to legacies. It was confirmed that correspondence relating to the notifications of legacies had been re-reviewed and a provision included where deemed necessary.

7. Changes to the letter of representation

Our standard letter of representation has been modified to include specific reference to the assurance from the trustees that they are not aware of any legacies receivable by the Charity other than those already recorded within the financial statements.

8. Expected modifications to the audit report.

We are required to bring to your attention details of any proposed modifications to the audit report on the financial statements. We confirm that there are no proposed modifications to the report.

9. Independence and objectivity

We have complied with the Financial Reporting Council's Ethical Standard and all threats to our independence, as identified to you in our planning communication letter, have been properly addressed through appropriate safeguards. No additional facts or matters have arisen during the course of the audit that we wish to draw to your attention and we confirm that we are independent and able to express an objective opinion on the financial statements.



10. Other matters

There are no other matters which arose during the course of the audit which we feel should be brought to your attention.

We would like to take this opportunity of thanking Claire for the assistance and co-operation we have received during the course of our work.

This letter is for your sole use and must not be disclosed to third parties, quoted or referred to, without prior written consent. No responsibility is accepted by us towards any party acting or refraining from action as a result of this letter.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'S. Bate' or similar, with a stylized flourish at the end.

				£
Profit per management accounts				190,577
DR	Freehold property	894,746		
CR	P&L - The Elms		894,746	894,746
<i>Capitalisation of property purchase</i>				
DR	P&L - Computer costs	739		
CR	FA - Computer equipment		739	739
<i>Computer consumables removed from fixed assets</i>				
DR	Share capital	300		
CR	P&L - Interest receivable		300	300
<i>Bank interest receivable misposted</i>				
DR	P&L - Adoption fee income	200		
CR	Other debtors		200	200
<i>Release of adoption fee debtor</i>				
DR	P&L - Vet fees	193		
CR	Prepayments		193	193
<i>Misposted Vet fees</i>				
DR	P&L - Investments	67,239		
CR	Investments		14,574	
CR	Investment cash		52,664	67,239
<i>Adjustment to investments income and expenses</i>				
DR	Investment in subsidiary	3		
CR	Inter company - The Elms		3	
<i>Recognition of shares in The Elms limited</i>				
DR	P&L - Accountancy	6,100		
CR	Accruals		6,100	6,100
<i>Audit & accountancy accrual adjustment</i>				
DR	P&L - Depreciation	260		
CR	FA - P&M Depreciation		260	260
<i>Depreciation of plant & machinery</i>				
DR	Freehold property	3,797		
CR	P&L - Legal fees		3,797	3,797
<i>Capitalisation of property legal fees</i>				
DR	P&L - Gift aid income	7,391		
CR	Other debtors		7,391	7,391
<i>Reversal of 2021 gift aid provision</i>				
DR	P&L - Adoption fees	660		
CR	Deferred income		500	
CR	Pledges receivable		985	
DR	Bad debts provision	825		660
<i>Trade debtor adjustments</i>				
DR	Inter company - The Elms	63		
DR	P&L - VAT differences	2,579		
CR	VAT Debtor		2,414	
CR	Freehold property		229	2,579
<i>VAT Debtor adjustment</i>				
DR	P&L - Depreciation	2,440		
CR	Freehold property dep'n		2,440	2,440
<i>Freehold property depreciation</i>				
DR	Other debtors	4,533		
CR	P&L - Gift aid income		4,533	4,533
<i>Gift aid receivable</i>				
DR	Prepayments	1,225		
CR	P&L - Insurance		1,225	1,225
<i>Insurance prepayment</i>				
DR	Accrued income	235,000		
CR	P&L - Legacy income		235,000	235,000
<i>Accrued income - Legacies</i>				
DR	P&L account b/fwd	125		
CR	P&L - Donations		125	125
<i>Opening balance adjustment</i>				
Profit per accounts				1,242,503